UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

WILLIAM A. DEPARDO,

Plaintiff,

v.

Civil Action No. 04-10248DPW

MFS/SUN LIFE FINANCIAL DISTRIBUTORS, INC. d/b/a SUN LIFE OF CANADA and TAC WORLDWIDE COMPANIES,

Defendants.

CERTIFICATION PURSUANT TO LOCAL RULE 16.1(D)(3)

Defendant TAC Worldwide Companies and its counsel hereby certify that they have conferred concerning the following: (a) establishing a budget for the costs of conducting the full course and various alternative courses of the litigation; and (b) considering the resolution of the litigation through the use of alternative dispute resolution programs.

Respectfully submitted,

Counsel for Defendant TAC Worldwide Companies:

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TAC WORLDWIDE COMPANIES

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Paul Addorisio Senior Attorney

TAC Worldwide Companies

Dated: May 27, 2004

CERTIFICATE OF SERVICE

I hereby certify that a true copy of the above document was served upon the attorney of record for each party by first class mail on May **27**, 2004

Robert M. Shea